

MIAMI-DADE COUNTY, FLORIDA

TRUST AND AGENCY FUNDS
SUPPLEMENTAL COMBINING BALANCE SHEET

SEPTEMBER 30, 2000

(with comparative totals for September 30, 1999)

(in thousands)

	Agency Funds					
	Trust Funds	Clerk of Circuit and County Courts	Tax Collector Fund	Other Agency Funds	Total	
					September 30, 2000	1999
Assets:						
Cash and cash equivalents	\$ 29,269	\$ 50,993	\$ 9,813	\$ 7,503	\$ 97,578	\$ 85,892
Investments	65,310	2,180	22,287	18,321	108,098	118,565
Delinquent taxes receivable			61,833		61,833	48,465
Allowance for uncollected delinquent taxes			(61,833)		(61,833)	(48,465)
Due from other funds				127	127	3,926
Advances receivable	3,796				3,796	
Performance bonds				23,060	23,060	14,852
Other current assets	331	438			769	526
Total assets	\$ 98,706	\$ 53,611	\$ 32,100	\$ 49,011	\$ 233,428	\$ 223,761
Liabilities and Fund Equity:						
Liabilities:						
Accounts payable	\$ 1,307				\$ 1,307	\$ 480
Due to other funds	3,123				3,123	
Due to other governments		\$ 15,313	\$ 3,669	\$ 5,328	24,310	29,545
Assets held in trust	36,576	38,298	28,431	43,683	146,988	142,447
Total liabilities	41,006	53,611	32,100	49,011	175,728	172,472
Fund Equity:						
Reserve for advances receivable	3,796				3,796	
Unreserved fund balance	53,904				53,904	51,289
Total fund equity	57,700				57,700	51,289
Total liabilities and fund equity	\$ 98,706	\$ 53,611	\$ 32,100	\$ 49,011	\$ 233,428	\$ 223,761

MIAMI-DADE COUNTY, FLORIDA

TRUST FUNDS

**SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND EQUITY
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**
(with comparative totals for September 30, 1999)
(in thousands)

	Total	
	September 30,	
	2000	1999
Revenues:		
Collections in trust	\$ 45,877	\$ 45,164
Investment income	4,326	3,184
Total revenues	<u>50,203</u>	<u>48,348</u>
Expenditures:		
Trust agreement expenditures	38,160	30,323
Total expenditures	<u>38,160</u>	<u>30,323</u>
Deficiency of revenues over expenditures	<u>12,043</u>	<u>18,025</u>
Other financing sources (uses):		
Operating transfers in	1,030	85
Operating transfers out	(6,662)	(5,048)
Total other financing sources (uses)	<u>(5,632)</u>	<u>(4,963)</u>
Excess of revenues over expenditures and other financing sources (uses)	6,411	13,062
Fund equity at beginning of year	51,289	38,227
Fund equity at end of year	<u>\$ 57,700</u>	<u>\$ 51,289</u>

MIAMI-DADE COUNTY, FLORIDA

AGENCY FUNDS

**SUPPLEMENTAL COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

(in thousands)

	Balance October 1, 1999	Additions	Deductions	Balance September 30, 2000
<u>CLERK OF CIRCUIT AND COUNTY COURTS</u>				
Assets:				
Cash and cash equivalents	\$ 45,700	\$ 430,138	\$ 424,845	\$ 50,993
Investments	2,387	4,148	4,355	2,180
Other current assets	526	3,122	3,210	438
Total assets	\$ 48,613	\$ 437,408	\$ 432,410	\$ 53,611
Liabilities:				
Due to other governments	\$ 15,917	\$ 303,529	\$ 304,133	\$ 15,313
Assets held in trust	32,696	134,403	128,801	38,298
Total liabilities	\$ 48,613	\$ 437,932	\$ 432,934	\$ 53,611
<u>TAX COLLECTOR FUND</u>				
Assets:				
Cash and cash equivalents	\$ 9,632	\$ 9,813	\$ 9,632	\$ 9,813
Investments	25,639	22,287	25,639	22,287
Delinquent taxes receivable	48,465	13,368		61,833
Allowance for uncollected delinquent taxes	(48,465)	(13,368)		(61,833)
Total assets	\$ 35,271	\$ 32,100	\$ 35,271	\$ 32,100
Liabilities:				
Due to other governments	\$ 8,032	3,673	\$ 8,036	3,669
Assets held in trust	27,239	174,189	172,997	28,431
Total liabilities	\$ 35,271	\$ 177,862	\$ 181,033	\$ 32,100
<u>OTHER AGENCY FUNDS</u>				
Assets:				
Cash and cash equivalents	\$ 8,625	\$ 7,503	\$ 8,625	\$ 7,503
Investments	33,604	18,321	33,604	18,321
Due from other funds	130		3	127
Performance bonds	14,852	12,810	4,602	23,060
Total assets	\$ 57,211	\$ 38,634	\$ 46,834	\$ 49,011
Liabilities:				
Due to other governments	\$ 5,596	\$ 37,621	\$ 37,889	\$ 5,328
Assets held in trust	51,615	90,859	98,791	43,683
Total liabilities	\$ 57,211	\$ 128,480	\$ 136,680	\$ 49,011
<u>TOTALS-ALL AGENCY FUNDS</u>				
Assets:				
Cash and cash equivalents	\$ 63,957	\$ 447,454	\$ 443,102	\$ 68,309
Investments	61,630	44,756	63,598	42,788
Delinquent taxes receivable	48,465	13,368		61,833
Allowance for uncollected delinquent taxes	(48,465)	(13,368)		(61,833)
Due from other funds	130		3	127
Performance bonds	14,852	12,810	4,602	23,060
Other current assets	526	3,122	3,210	438
Total assets	\$ 141,095	\$ 508,142	\$ 514,515	\$ 134,722
Liabilities:				
Due to other governments	\$ 29,545	\$ 344,823	\$ 350,058	\$ 24,310
Assets held in trust	111,550	399,451	400,589	110,412
Total liabilities	\$ 141,095	\$ 744,274	\$ 750,647	\$ 134,722